
HOUSE BILL No. 1454

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-10

Synopsis: Tax payments during disputes over assessments. Provides that pending resolution of a disputed personal property assessment, the taxpayer pays tax on an amount based on the immediately preceding year's assessment of personal property.

Effective: Upon passage.

Dobis, Ayres

January 11, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1454

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-10 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) If a petition
3 for review to any board or an appeal to the tax court regarding an
4 assessment or increase in assessment is pending, the taxes resulting
5 from the assessment or increase in assessment are, notwithstanding the
6 provisions of IC 6-1.1-22-9, not due until after the petition for review,
7 or the appeal, is finally adjudicated and the assessment or increase in
8 assessment is finally determined. However, even though a petition for
9 review or an appeal is pending, the taxpayer shall pay taxes on the
10 tangible property when the property tax installments come due, unless
11 the collection of the taxes is enjoined pending an original tax appeal
12 under IC 33-3-5. The amount of taxes which the taxpayer is required
13 to pay, pending the final determination of the assessment or increase in
14 assessment, shall be based on:

15 (1) ~~the assessed value reported by the taxpayer on his~~ **an amount**
16 **based on the immediately preceding year's assessment of**
17 **personal property** ~~return if a personal property~~ **an** assessment, or

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1 ~~an~~ increase in ~~such~~ an assessment, **of personal property** is
 2 involved; or

3 (2) an amount based on the immediately preceding year's
 4 assessment of real property if an assessment, or increase in
 5 assessment, of real property is involved.

6 (b) If the petition for review or the appeal is not finally determined
 7 by the last installment date for the taxes, the taxpayer, upon showing of
 8 cause by a taxing official or at the tax court's discretion, may be
 9 required to post a bond or provide other security in an amount not to
 10 exceed the taxes resulting from the contested assessment or increase in
 11 assessment.

12 (c) Each county auditor shall keep separate on the tax duplicate a
 13 record of that portion of the assessed value of property on which a
 14 taxpayer is not required to pay taxes under subsection (a). When
 15 establishing rates and calculating state school support, the state board
 16 of tax commissioners shall recognize the fact that a taxpayer is not
 17 required to pay taxes under certain circumstances.

18 **SECTION 2. [EFFECTIVE UPON PASSAGE] IC 6-1.1-15-10, as**
 19 **amended by this act, applies to property taxes first due and**
 20 **payable after December 31, 2000.**

21 **SECTION 3. An emergency is declared for this act.**

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